

order of the House, the gentleman from North Carolina (Mr. ETHERIDGE) is recognized for 5 minutes.

Mr. ETHERIDGE. Mr. Speaker, I rise today to celebrate the 100th anniversary of the founding of my hometown, Lillington, North Carolina, the seat of Harnett County. For 100 years, Lillington has been home to many enterprising, patriotic and public-spirited citizens. Today as the town prepares to mark this occasion, I want to recognize the history, success and integrity of this remarkable community. When we talk of famous places, we often talk about buildings and landmarks, like the Capitol here in Washington, D.C., or the Empire State Building in New York.

While Lillington does not have any skyscrapers, it does have people of great character. It is that character which has made Lillington one of America's great communities. Named for General Alexander Lillington, a hero of the American Revolutionary War who is known for his heroic efforts at the battle of Moore's Creek Bridge in 1776, Lillington is one of those special places that welcomes with open arms strangers and family alike. Its citizens sincerely care about the well-being of their neighbors, as evidenced by their dedication to numerous civic organizations, schools, and churches in the area.

On July 4 and 5, and throughout this year, Lillington will celebrate its honored past and the centennial of its formal incorporation. The Greater Lillington Centennial Celebration will be marked by numerous events, including the dedication of roadside historic markers honoring General Lillington and Cornelius Harnett, for whom Harnett County is named; a lecture series honoring notable people who have lived and worked in the community; the installation and dedication of a town clock in front of town hall; the publishing of a history of the community entitled *Lillington—A Sketchbook*; and many other celebrations and reunions.

After my discharge from the Army in 1968, I moved to Lillington and immediately discovered what a unique place it is. In Lillington, Faye and I have raised our three children, Bryan, Catherine and David. It is truly a great place to live, work and raise a family.

Mr. Speaker, Lillington and other towns like it are the backbone of America. They may be hard to find on a map, but it is easy to understand their importance to this great Nation. It is in these tight-knit communities that our Nation's values are shaped and future hopes reside. As Lillington moves into its second century, it has a bright future ahead of it, and I know that if we are willing to dream big and work hard, Lillington's next 100 years will be even more prosperous and purposeful than its first. I ask my colleagues to join Faye and me today in celebrating Lillington's 100th anniversary.

CONSERVATIVE MYTHS ABOUT THE ESTATE TAX

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New Jersey (Mr. PASCRELL) is recognized for 5 minutes.

Mr. PASCRELL. Mr. Speaker, I heard two gentlemen this evening, one from Minnesota, the other from Texas, say some things and I need to respond even though it is also part of what I am going to be saying this evening.

One gentleman said the folks on this side of the aisle are concerned about class warfare. Now if we were in session, I would ask his words to be taken down because that has happened one too many times. That is serious business. That is political warfare here. We are all Americans, and we have a right to our opinions.

The other gentleman, the gentleman from Minnesota, talked about unfairness, that we on this side are unfair. Let me tell Members what is unfair. That is the subject about which I speak tonight.

The recent CBO study found that between 1979 and 1997, the after-tax incomes of the top 1 percent of the families rose 157 percent. The wealthiest 5 percent went up 81 percent compared with only a 10 percent gain of the people in the middle of the income distribution.

Mr. Speaker, during that period of time, incomes in the bottom fifth of the population actually fell. That is what is unfair. I want to examine tonight the five myths, I call them lies, that the Republicans have put forth on the estate tax.

The first myth: Many Americans will benefit from the repeal of the estate tax. It is in all of their literature. Well, let me see what the case is. Because the estate tax only falls on estates worth over a million, it only affects the richest of the 1.4 percent of American families. Two-thirds of the estate tax revenues comes from the wealthiest 0.2 percent. When the higher exemptions are fully implemented so a two-parent family could transfer \$7 million to their children without any estate tax, only 0.05 percent would be subject to the estate tax.

So in myth number 1, a study by the Center on Budget and Policy Priorities found that after all repeal of the estate tax, and that is where the other side is headed, the largest 4,500 estates, therefore the wealthiest 0.003 percent of all the taxpayers will receive as much relief from the repeal as 142 million Americans.

Myth number 2: The estate tax is forcing family farmers to lose their farms. We could not find one farmer who was losing their farm, and then they try to quote from the American Farm Bureau Federation, and they could not find one farmer who lost their farm either. And as far as I am concerned, the American Farm Bureau Federation is just like the National Association of Manufacturers, they talk, do no good, and we continue to export

jobs overseas. They are both worthless. Tell a lie enough times, and folks might believe it. The small farmers are not represented by the American Farm Bureau Federation.

Myth number 3: The estate tax stifles creativity and innovation by punishing the successful. Listen to what Andrew Carnegie said about that myth, that each generation should "have to start anew with equal opportunities. Their struggles to achieve would, generation after generation, bring the best and the brightest to the top."

Warren Buffett was quoted from this floor just a week ago, there is no free lunch.

Myth number 4: Taking 55 percent of someone's life earning is unfair. That is a myth. Conservatives, particularly on the other side, do not let facts get in the way of political ideology. The effective tax rate, which is the percentage of an estate, which is actually taxed, does not even come close to 55 percent, Mr. Speaker, and they know it.

In 1999, the effective tax rate on all estates was only 24 percent, less than half of the 55 percent reported. The 24 percent effective rate leaves heirs 76 percent of the value of the estates.

Mr. Speaker, do not let Americans think you are going to help them on this estate tax when we are talking about a tiny percent of the population. The other side of the aisle is trying to create that myth.

Finally, Mr. Speaker, the estate tax is double taxation. Do you want a list of those poor people in the middle class that we double tax on issues? There are a lot of ways that we tax beside the income tax. This is a myth and they have quoted from folks that do not even support the position. This vote that we will take on Thursday is one that everybody should look at the facts, not how things are perceived, not at how things look, look at who is being helped and look at the redistribution of wealth in this country, and we will see who is guilty of class warfare.

Without the estate tax, these assets would never be taxed. But that is exactly the point. Conservatives who argue that it is unfair to tax them twice are really trying to get out of having them taxed at all. Repeal of the estate tax means that huge amounts of capital gains would be passed on to children without ever having been taxed.

The fact that the estate tax also falls on a part of an estate made up of previously taxed income is not problematic because it is no different than how any other income is treated. Under our tax system, the same dollar is taxed multiple times as it moves through the economy from employer to employee to a gas station and then on to the next employee, ad infinitum. It is unfair and inconsistent to single out the estate tax for exemption from this system.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Ohio (Mr. STRICKLAND) is recognized for 5 minutes.

(Mr. STRICKLAND addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

EXCHANGE OF SPECIAL ORDER TIME

Ms. KAPTUR. Mr. Speaker, I ask unanimous consent to claim the time of the gentleman from Ohio (Mr. STRICKLAND).

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Ohio?

There was no objection.

WAR IN IRAQ AND ASSOCIATED TRAGEDIES NOT OVER

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Ohio (Ms. KAPTUR) is recognized for 5 minutes.

Ms. KAPTUR. Mr. Speaker, if the American people needed evidence that the war in Iraq and its associated tragedies are not over, it arrived in a front page picture Saturday that was carried across our country. In my hometown paper, the Toledo Blade, but also the Chicago Tribune, the Boston Globe, the Washington Post, and the New York Times.

This is the photo, First Class Sergeant Bryan Pacholski comforting David Borell, career Army guard, both from Toledo, at a military base in Balad, Iraq. The Associated Press photograph caught an emotional moment, a Toledo career soldier being consoled in his grief by a buddy after military doctors allegedly refused to treat three Iraqi children with painfully serious burns from some sort of explosive device. The soldier, Sergeant David Borell, of our 323rd Military Police Company, later wrote home an e-mail with his personal thoughts on the incident, specifically that the children had been unjustifiably denied medical treatment.

The Blade printed the story and a request on my part of our Secretary of Defense for a full investigation and a meeting with him in order to discuss how to prevent this type of situation in the future. Such an investigation is warranted because the incident, if true, flies in the face of numerous stories from the war zone telling of humanitarian acts by U.S. troops under hostile circumstances. We know our troops want to do the right thing.

Mr. Speaker, is it really U.S. policy to refuse treatment of Iraqi civilians with serious but nonlife-threatening injuries? Who made that decision? Who were the doctors involved, and why did they handle the situation as they did? Were the kids callously refused care, or was the sergeant simply overcome by witnessing their great pain? These are some of the questions that deserve straightforward answers.

The Blade, in its editorial, goes on to write, "Given frequent news reports about the destruction of Iraq's hospitals and emergency services, of which

we are all aware, and the 10-year embargo preceding the war that caused all of their hospitals to lack medical equipment and supplies, it is difficult to give much credence to a spokesman for the U.S. Central Command who contended that Iraq now has a better health care system than before the U.S. occupation. It is entirely believable that in the words of the same spokesman, U.S. forces in Iraq 'are providing health care to Iraqis, but we do not have the infrastructure to support the entire Iraqi civilian population.'"

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So whose fault is that? And what do we do? What do we do to build friends, more friends than enemies inside Iraq?

Most Americans probably would say that defenseless children should be taken care of in any circumstance. They, after all, did not cause the war. There are plenty of adults around to blame for that. Secretary of Defense Rumsfeld has agreed that we will begin with a meeting with Under Secretary of Defense Chu, who is in charge of personnel and deployments. Hopefully, that first meeting will begin tomorrow. My proposal will be the same, that we move some of the funds we have already appropriated because we thought the war would last longer with the siege of Baghdad, divert some of those funds to move some of our temporary field hospitals in different places in Iraq, and to put medical supplies there to treat this type of injury that Sergeant Borell saw, children who are burned, people who are bleeding, civilians who we want to be our friends.

We now hold the ground in Iraq. The question is, in the future, will we win the hearts and minds of the people? There is no greater way to do that than one by one ministering to their tragic health needs. That time is long overdue. And so I welcome the opportunity to discuss this with Under Secretary Chu, with Secretary of Defense Rumsfeld, and to make sure that no other soldier in service to this country will have to experience what Sergeant Borell experienced with no alternative given to him.

There were no kits, no medical kits that were available to the platoon other than their own small emergency kits, because they are military police. There were not hospitals in the area where these people could be referred that had decent medical supplies and backup. And so he was forced as an American to turn the family away. How do you think America is perceived by those civilians? I think they are beginning to wonder, at least that family, will America really make a difference? Yes, America really can make a difference, just give us a chance. I would welcome the opportunity as one Member of Congress to mobilize my community to provide the supplies for that first field hospital right near where Sergeant Borell and Sergeant Pacholski are serving. These are part of our flesh and blood from our commu-

nity. We want to give them all the support we can. I know the Secretary of Defense will find a way to help us.

The SPEAKER pro tempore (Mr. FRANKS of Arizona). Under a previous order of the House, the gentleman from Ohio (Mrs. JONES) is recognized for 5 minutes.

(Mrs. JONES of Ohio addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

PRESCRIPTION DRUGS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 7, 2003, the gentleman from Illinois (Mr. EMANUEL) is recognized for 60 minutes as the designee of the minority leader.

GENERAL LEAVE

Mr. EMANUEL. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and to include therein extraneous material on the subject of my Special Order today.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Illinois?

There was no objection.

Mr. EMANUEL. Mr. Speaker, currently both the House and the Senate are in intense deliberations to forge a compromise on a prescription drug benefit for Medicare and Medicare recipients. I am glad to see that both Republicans and Democrats after all this time are working together to try to correct this critical deficiency in the Medicare program.

When Medicare started in the early 60s, about 10 percent of the health care costs for a senior was dedicated to out-of-pocket drug costs. Today that is around 60 percent of their health care costs, or health care dollar. And so if we are going to have a health care plan for seniors and if Medicare is going to live up to its obligations that it was originally designed to do, Medicare must have a prescription drug plan.

We all know that one of the most contentious issues in the prescription drug debate is the question of how much of the cost of drugs should be paid by government and how much should be passed on to seniors. But the crux of this problem is that both the U.S. Government and American seniors are paying too much for prescription drugs. Providing a prescription drug benefit through Medicare is unfortunately only the tip of the iceberg in addressing a widespread prescription drug access issue facing our Nation.

Much more central to the inability of many seniors and other Americans to afford the prescription drugs they need is the fact that prescription drug prices are 30 to 300 percent higher than those in other industrialized nations. The truth is one of the big problems we have here in the country is that we do not have a free market as it relates to prescription drugs and drug costs. I